

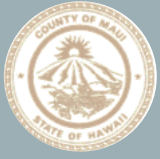
COUNTY OF MAUI
DEPARTMENT OF FINANCE

REAL PROPERTY ASSESSMENT DIVISION

110 'Ala'ihi Street, Suite 110
Kahului, Maui, Hawaii 96732

Assessment: (808) 270-7297 Fax: (808) 270-7884
RPA@co.maui.hi.us www.mauipropertytax.com

INFORMATION ON LONG-TERM RENTAL EXEMPTION



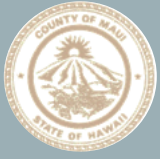
LONG-TERM RENTAL CLASS

Effective Fiscal Year 2023-2024

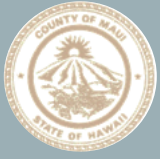
(Beginning July 1, 2022)

Bill 192

On January 1, 2022, lodging or dwelling units occupied by long-term tenants for periods of twelve consecutive months or more to the same tenant by a natural person with no other place of residence may be granted a long-term rental exemption.

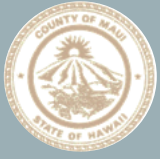


Properties that are renting long-term and do not have a home exemption will be eligible for a \$200,000 long-term rental exemption and will be classified **Long-term rental.**

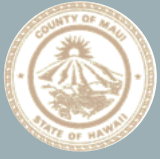


Properties that have a home exemption
and qualifies for a long-term rental
exemption will be eligible for an
additional \$100,000 exemption and will
be classified

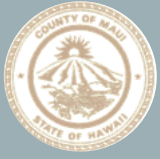
Owner-occupied.



If a portion of the structure is used for commercial purposes, that portion of the structure will not be entitled to an exemption.

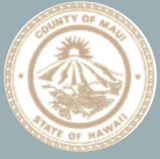


No long-term exemption will be allowed if taxes on the property are delinquent for more than one year.



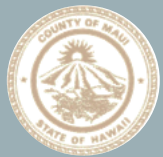
If the long-term rental lease is granted to any of the following lessees, the exemption must not be allowed:

- A natural person who has an ownership interest in the property
- An officer or member of a corporation that has an ownership in the property
- A partner in a partnership that has an ownership interest in the property
- Business, corporation, partnership, or any entity other than a natural person



REQUIREMENTS

- * Completed Long-term Rental Exemption Application form
- * Copy of the signed lease agreement.



DEADLINE FOR FILING

DECEMBER 31, 2023